

## EXHIBIT II-D

### CHECKLIST --- FINANCIAL MANAGEMENT OF GRANTS

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#### STATE OF COLORADO

#### PROCEDURES, POLICIES, AND FORMS THAT NEED TO BE IN PLACE (need copies)

- Organizational Chart
- Chart of Accounts
- Accounting Procedures
- Personnel Policies & Procedures
- Travel Policy
- Purchasing Procedures
- Equipment Purchasing Procedures & Inventory Policy
- Bid Policy (generally for Construction Bidding)
- Professional or Personal Service Contracts
- Indirect Cost Allocation Plan
- Sample Purchase Requisition / Order or Voucher
- Time Sheets - Attendance Records - Personnel File Documents
- Travel Reimbursement Forms & Receipts - Documents
- Review of Prior Audit Report
- Conflict of Interest Policy
- Program Income

#### ITEMS TO BE REVIEWED IN ADDITION TO ALL OF THE ABOVE

- Test Cash Receipts Journal
- Test Cash Disbursements Journal Against Quarterly Reports
- Test Bank Reconciliations
- Check Drawdown Requests, Sample, Test & Follow Through System
- Petty Cash
- Test and Check Payroll Register
- Source Documentation - Filed, Stamped, Dated, Check Number, Account, Amount Paid
- List of Ledgers, Journals
- Fixed Asset Group of Accounts
- Fidelity Bond for Persons Handling Cash & Signing Checks (1/12 of Grant)
- Internal Control Procedures - (i.e. 2 signature requirement on checks)
- Review Audit Procedures - OMB Circular A-133.